

(Attach to Form 1040, Form 1040A, or Form 1040EZ)

Calendar year 2005, or other tax year beginning _____, 2004, ending _____, 2005

Your first name and initial	Last Name	Your social security number
If a joint return, spouse's first name and initial	Last Name	Spouse's social security number
Mailing Address		
City, town, state, and ZIP code		

PART 1. **1** **100% U.S. Income.** Check box 1 if 100 percent of your income shown on the attached Form 1040, Form 1040A, or Form 1040EZ is from United States sources and go to Part IV. It is not necessary to complete Parts II and III.
 If less than 100 percent of your income is from United States sources, complete Part II

PART II. Report non-Virgin Islands source income only.
Income

7 Wages, salaries, tips, etc.				7		
8a Taxable interest income				8a		
b Tax-exempt interest	8b					
9 Dividends				9		
10 Taxable refunds, credits, or offsets of state and local taxes				10		
11 Alimony received				11		
12 Business income or (loss)				12		
13 Capital gain or (loss)				13		
14 Other gains (or losses)				14		
15a Total IRA distributions	15a			b Taxable amount	15b	
16a Total pensions and annuities	16a			b Taxable amount	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.				17		
18 Farm income or (loss)				18		
19 Unemployment compensation				19		
20a Social security benefits	20a			b Taxable amount	20b	
21 Other income. List type and amount.				21		
22 Add the amounts shown in the far right column for lines 7 through 21.				22		

Part III. If you received non-Virgin Islands source income from sources other than the United States, **Source of Income** it should be included in the amounts reported under Part II. If you included such income under Part II, please specify the foreign country(ies), type of income, and amounts below.

Country	Type of Income	Amount

Part IV. If you made payments of estimated tax to the Internal Revenue Service (IRS), please specify **Payments** the dates and amounts of such payments and the IRS office or other depository to which they were made.

Date	Amount	Where Made

Instructions

- Why is Form 1040INFO required?** The Tax Reform Act of 1986 added section 932 to the Internal Revenue Code, which requires individual residents of the Virgin Islands who derive gross receipts from sources outside the Virgin Islands to identify such income when filing their income tax returns with the Virgin Islands Bureau of Internal Revenue (the Bureau).
- Who must file Form 1040INFO?** All individuals who are bona fide residents of the Virgin Islands at the close of their taxable year, generally December 31, and who receive gross income from sources outside of the Virgin Islands must file Form 1040INFO.
- What is done with Form 1040INFO after it is complete?** Form 1040INFO must be attached to Form 1040, 1040A, 1040EZ. The completed Form 1040, 1040A, or 1040EZ is then filed with the Bureau.
- Where and when must Form 1040 be filed?** Forms 1040, 1040A, and 1040EZ, with Form 1040INFO attached, are filed with the Bureau at 9601 Estate Thomas, St. Thomas, Virgin Islands, 00802 or Leroy A. Quinn Government Finance Center, 4008 Estate Diamond, Christiansted, St. Croix, Virgin Islands, 00820. Forms 1040, 1040A, and 1040EZ for calendar year 2005 are due on or before April 17, 2006. Penalties will apply if Form 1040INFO is required and a taxpayer fails to file it.